

## ABSTRACT

An underlayer powder for a coating-type double-layer magnetic recording medium is a powder composed of acicular nonmagnetic iron oxide particles whose average major axis length of the particles is 20 – 200 nm, and specific surface area calculated by BET method is 30 – 100 m<sup>2</sup>/g, which has a phosphorus content in the particulate powder of 0.1 – 5 wt%, and soluble phosphorus compound of not greater than 100 ppm based on P, and which preferably has a powder pH of less than 8, a soluble sodium content of not greater than 100 ppm based on Na and soluble sulfate of not greater than 100 ppm based on SO<sub>4</sub>.